

thickness of the upper magnetic layer and the lower layer binder resin has a three-dimensional crosslinking structure.

Please add claims 10 and 11 as follows:

10. (NEW) A magnetic recording medium comprising:
 - a non-magnetic support;
 - a lower non-magnetic layer containing at least a carbon black and a lower layer binder resin formed on the non-magnetic support, the lower layer binder resin having a molecular chain containing one or more cross-linked (or polymerized) unsaturated radical double bonds; and
 - an upper magnetic layer having a thickness of 0.30 μm or less formed on the lower non-magnetic layer, the upper magnetic layer containing at least a ferromagnetic powder, an upper layer binder resin, and an abrasive having a Mohs hardness of 6 or higher and a smaller average particle size than a thickness of the upper magnetic layer, wherein:
 - the thickness of the upper magnetic layer is 0.05 to 0.30 μm ;
 - a thickness of the lower ^{non}_{mag} magnetic layer is 0.1 to 2.5 μm ;
 - the average particle size of the abrasive is 0.01 to 0.2 μm ; and
 - a centerline average roughness Ra of the upper magnetic layer surface is $1.0 \text{ nm} \leq \text{Ra} \leq 8.0 \text{ nm}$.

11. (NEW) The magnetic recording medium according to claim 10, wherein the abrasive contains two or more abrasives which have different average particle sizes relative to each other.

REMARKS

Claims 1-5, 10 and 11 are pending in the application. By this Amendment, claims 8 and 9 are canceled without prejudice or disclaimer, claim 1 is amended and claims 10 and 11 are added.